AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [0180] with the following amended paragraph:

--As illustrated in FIG. 3(a), a resistive element is formed over the wide element isolation region 2. This resistive element is formed, over the element isolation region 2, of a conductor film R, an insulating film 13 covering the conductor film R and a withdrawal electrode 14 over the insulating film 13. For the conductor film R, a metal (for example, tungsten) having a relatively high resistance or a semiconductor film (for example, a polycrystalline silicon film) to which an introduction amount of an impurity is relatively small can be used. For the insulating film, a silicon oxide film or a silicon nitride film can be used. For the withdrawal electrode 14 ~~13~~, a polycrystalline silicon film can be used. The conductor film R can be formed by depositing a conductor film all over the semiconductor substrate 1 and then patterning it. Then, the insulating film 13 is deposited by CVD, sputtering or the like method. After opening a connecting hole, a polycrystalline silicon film is deposited, for example, by CVD, followed by patterning of this polycrystalline silicon film into a predetermined pattern, whereby the withdrawal electrode 14 is formed.--

Please replace paragraph [0252] with the following amended paragraph:

--As illustrated in FIG. 28, using a photoresist film (not illustrated) as a mask, the silicon oxide film 116 of the memory cell array is dry etched, followed by dry etching of the silicon nitride film 113 ~~13~~ below the silicon oxide film 116, whereby contact holes 118,119 are formed above the n^- type semiconductor regions 111.--